



COHEN & GRESSER LLP

800 Third Avenue  
New York, NY 10022  
+1 212 957 7600 phone  
www.cohengresser.com

Mark S. Cohen  
+1 (212) 957-7600  
mcohen@cohengresser.com

Christian R. Everdell  
+1 (212) 957-7600  
ceverdell@cohengresser.com

July 27, 2023

**VIA ECF**

The Honorable Lewis A. Kaplan  
United States District Court  
Southern District of New York  
United States Courthouse  
500 Pearl Street  
New York, New York 10007

**Re: *United States v. Samuel Bankman-Fried*, S5 22 Cr. 673 (LAK)**

Dear Judge Kaplan:

As discussed at the conference yesterday, the defense has provided the Court and the Government copies of the documents shown to the *New York Times* reporter. In light of the issues raised at the conference, we seek leave to file these documents under seal. For the reasons discussed at the conference, the presumption of access to these documents is greatly outweighed by the need to avoid their public dissemination at this time. *See Lugosch v. Pyramid Co. of Onandaga*, 435 F.3d 110 (2d Cir. 2006).

Respectfully submitted,

/s/ Mark S. Cohen  
Mark S. Cohen  
Christian R. Everdell  
**COHEN & GRESSER LLP**  
800 Third Avenue, 21st Floor  
New York, New York 10022  
(212) 957-7600  
mcohen@cohengresser.com  
ceverdell@cohengresser.com

cc: All counsel of record (via ECF)